

EXHIBIT A

Schedule of Claims Subject to the Four Hundred Thirty-Second Omnibus Objection

Exhibit Exhibit A (English) Page 2 of 5

Four Hundred Thirty-Second Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 CARRASQUILLO NIEVES, RAFAEL A. PO BOX 1384 CAROLINA, PR 00986	15774	Commonwealth of Puerto Rico	Unsecured	\$2,259,615.62	Puerto Rico Electric Power Authority	Unsecured	\$2,259,615.62
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
2 COLON-ORTIZ, JOSUE A CAUTIVA 41, CALLE ARCADEA CAGUAS, PR 00727-3125	39711	Commonwealth of Puerto Rico	Unsecured	\$79,548.84*	Puerto Rico Electric Power Authority	Unsecured	\$79,548.84*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
3 CRUZ ROSADO, LISANDRA HC 01 BOX 4066 JUANA DIAZ, PR 00795	156289	Commonwealth of Puerto Rico	Unsecured	\$16,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$16,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
4 CRUZ SOTO, LUIS A PO BOX 316 JUANA DIAZ, PR 00795	152131	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
5 CRUZ SOTO, LUIS A. P.O. BOX 316 JUANA DIAZ, PR 00795	128735	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
6 ENRIQUEZ GONZALEZ, JOSE A. 2321 CALLE UNIVERSIDAD EDIF EL MIRADOR APT 1701 PONCE, PR 00717	148028	Commonwealth of Puerto Rico	Unsecured	\$105,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$105,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
7 FELICIANO PACHECO, FRANCISCO A. 1230 PAGE BLVD SPRINGFIELD, MA 01104	93538	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$25,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$25,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit Exhibit A (English) Page 3 of 5

Four Hundred Thirty-Second Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
8 GONZALEZ, ROBERTO 2361 PENDULA LOS CAOBOS PONCE, PR 00716	89074	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
9 HERNANDEZ ROSSI, MIGUEL A. 1512 STG. OPPENHAIMER PONCE, PR 00728	134606-1	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability for excessive bills would reside, if at all, under Puerto Rico Electric Power Authority.							
10 LOPEZ ALVARADO, RAMON A. 10 CALLE RUFINA GUAYANILLA, PR 00656	128175	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
11 LOPEZ ALVARADO, RAMON A. 10 CALLE RUFINA GUAYANILLA, PR 00656	162758	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
12 MACHADO VARGAS, JUAN HC 3 BOX 7512 DORADO, PR 00646	10039	Commonwealth of Puerto Rico	Unsecured	\$2,561.00	Puerto Rico Electric Power Authority	Unsecured	\$2,561.00
Reason: Proof of claim purported to assert liabilities associated with the Puerto Rico Electric Power Authority, but originally failed to provide any basis or supporting documentation for asserting a claim against the Puerto Rico Electric Power Authority. Claim was subsequently transferred to Commonwealth of Puerto Rico under the assumption claim was related to taxes. Further information was provided by the claimant and additional supporting documentation asserts liabilities associated with claimants employment at the Puerto Rico Electric Power Authority. Accordingly, any liabilities should be asserted against the Puerto Rico Electric Power Authority not the Commonwealth of Puerto Rico.							
13 MARTINEZ GAYOL, ANTONIO R URB SABANA GARDENS 5-11, CALLES 8 CAROLINA, PR 00983	13326	Commonwealth of Puerto Rico	Unsecured	\$5,281.52*	Puerto Rico Electric Power Authority	Unsecured	\$5,281.52*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit Exhibit A (English) Page 4 of 5

Four Hundred Thirty-Second Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
14 MELETICHE TORRES, WILFREDO HC 2 BOX 9968 JUANA DIAZ, PR 00795	176650	Commonwealth of Puerto Rico	Unsecured	\$15,600.00	Puerto Rico Electric Power Authority	Unsecured	\$15,600.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
15 MUNIZ MARQUEZ, EDUARDO #644 LA PALUITA YAUCO, PR 00698	125488	Commonwealth of Puerto Rico	Unsecured	\$39,221.23*	Puerto Rico Electric Power Authority	Unsecured	\$39,221.23*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
16 NIEVES RODRIGUEZ, ANA I URB QUINTAS DE VILLAMAR V24 CALLE AZAFRAN DORADO, PR 00646	130380	Commonwealth of Puerto Rico	Unsecured	\$2,472.91	Puerto Rico Electric Power Authority	Unsecured	\$2,472.91
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
17 ORTIZ BENITEZ, JULIO CALLE MERCURIO #16 PONCE, PR 00730	43072	Commonwealth of Puerto Rico	503(b)(9)	\$31,200.00*	Puerto Rico Electric Power Authority	503(b)(9)	\$31,200.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
18 OSORIO COTTO, JOSE L URB. RIVER EDGE HILLS 77 RIO SABANA LUQUILLO, PR 00773	5937	Commonwealth of Puerto Rico	Unsecured	\$5,455.49	Puerto Rico Electric Power Authority	Unsecured	\$5,455.49
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
19 PABON CRUZ, JOSE F 109 CALLE ZAFIRO URB VILLAS DE PATILLAS PATILLAS, PR 00723	71903	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$83,259.87	Puerto Rico Electric Power Authority	Unsecured	\$83,259.87
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit Exhibit A (English) Page 5 of 5

Four Hundred Thirty-Second Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
20	RODRIGUEZ RODRIGUEZ, JOSE RAUL URB. LAS ANTILLAS E-12 SALINAS, PR 00751	177416	Commonwealth of Puerto Rico	Unsecured	\$14,400.00	Puerto Rico Electric Power Authority	Unsecured	\$14,400.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.								
21	RUIZ QUIÑONES, JUAN PO. BOX 207 LOIZA, PR 00772	178968-1	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability for excessive bills would reside, if at all, under Puerto Rico Electric Power Authority.								
		TOTAL			\$ 2,684,616.48*	TOTAL		\$ 2,684,616.48*

* Indicates claim contains unliquidated and/or undetermined amounts